

EXHIBIT

A



Universal Service Administrative Company

Administrator's Decision on Contributor Appeal

September 13, 2004

BY FEDERAL EXPRESS

ABS-CBN Telecom North America, Inc.
Zoilo dela Cruz
859 Cowan Road
Burlingame, CA 94010

Re: ABS-CBN Telecom North America, Inc (Filer ID # 815865)

Dear Mr. dela Cruz:

By your letter dated July 7, 2004 and submitted on behalf of ABS-CBN Telecom of North America, Inc. (ABS-CBN), you requested review of a decision of the Universal Service Administrative Company (USAC) in accordance with 47 C.F.R. Section 54.719(b) (Request or Appeal). USAC has completed its evaluation of ABS-CBN's Request and, for the reasons set forth below, affirms its decision and denies ABS-CBN's Appeal.

Background:

ABS-CBN appeals USAC's rejection of a late-filed revision to its quarterly Telecommunications Reporting Worksheet (Worksheet).¹ FCC regulations in force during the relevant time period required contributors to file Worksheets both annually and quarterly and required USAC to bill contributors based on reported revenues. See generally 47 C.F.R. Part 54. The Form 499-Q at issue in this Appeal had a due date of November 3, 2003, with an FCC-established 45-day revision window of December 18, 2003. ABS-CBN submitted an original Form 499-Q on October 30, 2003 that, among other things, reported projected revenue and resulted in charges posting to ABS-CBN January, February, and March 2004 invoices. ABS-CBN submitted a revision to its Form 499-Q on January 29, 2004. Because the Form 499-Q was filed after the closing of the revision window, USAC rejected the form.

¹ The quarterly and annual Worksheets are known respectively as FCC Form 499-Q (Form 499-Q) and FCC Form 499-A (Form 499-A).

Worksheet Revision Window

FCC regulations do not require USAC to accept late-filed revisions to the Worksheets. However, in order to improve the accuracy of the revenue reported and to help ensure that the USF remains both predictable and sufficient, the USAC Board of Directors has authorized USAC to allow contributors to file new or revised Worksheets after the original due date.² USAC has consistently followed this policy by not permitting late-filed Worksheets that have the effect of reducing contributors' USF obligations. Accordingly, since September 1, 1999, contributors have been permitted to file new or revised Annual Worksheets after the original due date and, with respect to reporting decreased revenues, for a period of up to 12 months from the initial due date of the Worksheet in question.

Similarly, for Quarterly Worksheets, up until November 2002, carriers had until the next Quarterly Worksheet due date to file revisions that result in reduced contributions. Effective February 2003, the FCC changed the revision window for all revisions to Quarterly Worksheets to 45-days.³ Thus, the Form 499-Q that was due November 3, 2003 (the first business day after November 1, 2003), and the deadline for revisions was 45 days later, or December 18, 2003.

Discussion:

The Form 499-Q had a due date of November 3, 2003, and an FCC-established revision window of 45 days, or December 18, 2003. ABS-CBN attempted to submit its Form 499-Q on January 29, 2004. Because ABS-CBN attempted to submit its Form 499-Q after the due date and outside of the revision window, USAC rejected the form consistent with FCC regulations.

² See *Minutes of July 27, 1999, USAC Board of Directors Meeting*; see also 47 U.S.C. § 254(b)(5).

³ See *Federal-State Joint Board on Universal Service, 1998 Biennial Regulatory Review – Streamlined Contributor Reporting Requirements Associated with Administration of Telecommunications Relay Service, North American Numbering Plan, Local Number Portability, and Universal Service Support Mechanisms, Telecommunications Services for Individuals with Hearing and Speech Disabilities, and the Americans with Disabilities Act of 1990, Administration of the North American Numbering Plan and North American Numbering Plan Cost Recovery Contribution Factor and Fund Size, Number Resource Optimization, Telephone Number Portability, Truth-in-Billing and Billing Format*, CC Docket Nos. 96-45, 98-171, 90-571, 92-237, 99-200, 95-116, 98-170, Report and Order and Second Further Notice of Proposed Rulemaking, 17 FCC Rcd 24952 (2002) (*Interim Contribution Methodology Order*), ¶¶ 20-27, Appendix C, p.82 (February 2003 FCC Form 499-Q Instructions); see also *id.* at ¶36.

For all Forms 499-Q, the filing deadline and notice of the revision window are clearly stated in the form instructions, are indicated on the form itself, are discussed in a document entitled "Helpful Hints" that is included with the form, and are posted on USAC's website: www.universalservice.org. Every quarter, in advance of the filing date, USAC mails a copy of the upcoming Form 499-Q to every filer. In addition, questions concerning forms and revisions can be addressed to USAC's data collection agent via email at "Form499@universalservice.org".

Remedy:

Although ABS-CBN missed the window for submission of the Form 499-Q, ABS-CBN has a remedy. USAC's annual reconciliation process, based on ABS-CBN's 2004 annual revenue, is designed to provide ABS-CBN with a remedy in this instance. ABS-CBN is required to file a 2004 FCC Form 499-A reporting 2004 annual revenue. The annual true-up is designed to compare ABS-CBN's reported actual 2004 revenue and reconcile it with the reported 2004 projected collected revenue from the Forms 499-Q. Therefore, assuming, but not concluding, that ABS-CBN's first quarter monthly charges should be adjusted, ABS-CBN would receive adjustments or credits, as appropriate, on its invoices beginning in mid-2005.

Explanation of Decision:

Because ABS-CBN's submission was received on January 29, 2004, after the due date and after the closing of the 45-day revision window established by the FCC, USAC properly rejected the form as untimely. For the reasons discussed herein, USAC must deny ABS-CBN's appeal.

Decision on Appeal: Denied.

USAC hereby denies ABS-CBN's Appeal.

If you disagree with USAC's response to your Appeal, you may file an appeal with the FCC. Your appeal must be **POSTMARKED** within 60 days of the date of this letter. Failure to meet this requirement will result in automatic dismissal of your appeal. If you are submitting your appeal via the United States Postal Service, you should direct the appeal to:

Federal Communications Commission
Office of the Secretary
445 - 12th Street, SW
Room TW-A325
Washington, DC 20554

Zolio dela Cruz
ABS-CBN Telecom of North America, Inc.
September 13, 2004
Page 4

Documents sent by Federal Express or any other express mail should use the following address:

Federal Communications Commission
Office of the Secretary
9300 East Hampton Drive
Capitol Heights, MD 20743
(8:00 A.M. – 5:30 P.M. ET)

For hand-delivered or messenger-delivered items, use the following address:

Federal Communications Commission
Office of the Secretary
236 Massachusetts Avenue, NE, Suite 110
Washington, DC 20002
(8:00 A.M. – 7:00 P.M.)

For security purposes, hand-delivered or messenger-delivered documents will not be accepted if they are enclosed in an envelope. Any envelopes must be disposed of before entering the building. Hand deliveries must be held together with rubber bands or fasteners.

Appeals may also be submitted to the FCC electronically, either by the Electronic Comment Filing System (ECFS) or by fax. The FCC recommends filing with the ECFS to ensure timely filing. Instructions for using ECFS can be found on the ECFS page of the FCC web site. Appeals to the FCC filed by fax must be faxed to 202-418-0187. Electronic appeals will be considered filed on a business day if they are received at any time before 12:00 A.M. (midnight), Eastern Standard Time. Fax transmissions will be considered filed on a business day if the complete transmission is received at any time before 12:00 A.M.

Zolio dela Cruz
ABS-CBN Telecom of North America, Inc.
September 13, 2004
Page 5

Please be sure to refer to CC Docket No. 96-45 on all communication with the FCC. The appeal must also provide your company's name and Filer ID, plus necessary contact information, including the name, address, telephone number, fax number, and e-mail address of the person filing the appeal. Unless the appeal is by ECFS, please include a copy of the decision at issue.

Sincerely,

USAC

Universal Service Administrative Company

cc: Tim Peterson, Tom Putnam, and Regina Dorsey, FCC Office of Managing Director
Cathy Carpino, FCC Wireline Competition Bureau
Hillary DeNigro and Eric Bash, FCC Enforcement Bureau

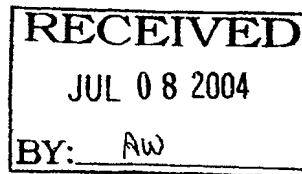
EXHIBIT

B

COPY

7 July 2004

Universal Service Administrative Company
200 L Street, NW, Suite 200
Washington, DC 20036



Dear Sir or Madam,

ABS-CBN Telecom North America, Inc.
FCC Filer 499 ID 815865
CC Docket No. 96-45

I write on behalf of ABS-CBN Telecom North America, Inc. (the "Company").

The Company earnestly requests reconsideration of the Federal Communications Commission's ("FCC") decision dated June 8, 2004 denying our request for revision of our FCC Form 499-Q (copy attached).

While the Company admits that the revisions were filed beyond the 45-day window set by the FCC, the Company requests the FCC to accept the revisions based on the following grounds:

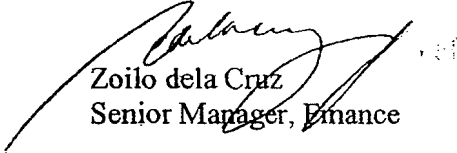
1. The incorrect data was a result of a typographical error that moved the decimal point to the right thereby increasing the amount to \$400,000 from \$40,000. For your reference, attached is a copy of our original and corrected FCC 499-Q filing (November 3, 2003 filing).
2. Our actual revenues for the months of January, February and March 2004 only total \$37,565 as shown in our FCC 499-Q for the said period (copy attached). We are also attaching copies of our FCC 499-Q for the period April 1 – June 30, 2004 to show that our actual and projected revenue is approximately \$35,000 to \$40,000.
3. The uncorrected data has resulted in undue hardship to the Company. The USAC has billed the Company approximately \$193,000 for January, February and March 2004 based on the erroneously entry. We normally remit approximately \$6,000 for this period. This impacts our cash flow, and quite possibly, the continued existence of the Company.

In light of the foregoing, we urge the FCC to reconsider its decision and allow the revision of the company's FCC Form 499 (November 3, 2003 filing).

COPY

Please feel free to call the undersigned at (650) 652-6915 for any questions.

Yours sincerely,



Zoilo dela Cruz
Senior Manager, Finance

EXHIBIT

C



Universal Service Administrative Company

June 8, 2004

Attn: Zolio Delacruz
ABS-CBN Telecom North America, Inc.
859 Cowan Rd.
Burlingame, CA 94010

Form 499 Filer ID: 815865

RE: November 3, 2003 Form 499-Q Revision Rejection

Federal Communications Commission (FCC) regulations require carriers to file an FCC Form 499-A annually and an FCC Form 499-Q quarterly and require the Universal Service Administrative Company (USAC) to bill contributors based on reported revenues. *See generally* 47 C.F.R. Part 54. The November 2003 FCC Form 499-Q was due November 3, 2003, with revisions due by December 18, 2003 (45 days later).¹ This 45-day form revision window is clearly noted in the instructions for the FCC Form 499-Q, is discussed in a document entitled "Helpful Hints" that was included with the form, and is posted on USAC's website www.universalservice.org. In addition, questions concerning forms and revisions can be addressed to USAC via email at Form499@universalservice.org.

Because USAC received the November 2003 FCC Form 499-Q submitted by the above-referenced Form 499 Filer ID 815865 ABS-CBN Telecom North America, Inc. after the due date and outside of the 45-day revision window, the form was untimely and will not be processed.

If this submission was intended to revise revenue reported on a previously filed original Form 499-Q, please note USAC has relied upon the revenue previously projected by you for the purposes of calculating your universal service charges for January, February, and March 2004. If you failed to timely file an original Form 499-Q, please note USAC has relied on revenue previously reported by you for the purpose of calculating your universal service charges for January, February, and March 2004.

¹ See *In re Federal-State Joint Board on Universal Service, Report and Order and Second Further Notice of Proposed Rulemaking*, CC Docket Nos. 96-45, 98-171, 90-571, 92-237, 99-200, 95-116, 98-170, FCC 02-329 (Released December 13, 2002) ("*Interim Contribution Methodology Order*") at ¶ 36 ("contributors will have an opportunity to correct their [revenue] projections up to 45 days after the due date of each Form 499-Q filing and through the annual true-up process").

When a carrier fails to file an FCC Form 499 by the due date, in order to calculate universal service charges for the relevant period, FCC regulations require USAC to estimate that carrier's revenue based upon previously reported revenue information.²

Please note that although you missed the revision window for submission of the Form 499-Q, the annual/quarterly (A/Q) true-up will provide a remedy. USAC's 2005 A/Q true-up will reconcile and revise contributor's account accordingly. The 2005 Form 499-A, reporting annual 2004 revenue, has a due date of April 1, 2005. Upon receipt of contributor's 2005 Form 499-A, USAC will perform the A/Q true-up and post appropriate credits or adjustments to your account.

If you wish to appeal this decision with USAC, your appeal must be postmarked no later than 60 days after the date of USAC's rejection letter. Appeals postmarked after 60 days from the date of this letter will be automatically dismissed.

In the event that you choose to appeal the decision, you should follow these guidelines:

- Write a "Letter of Appeal to USAC" explaining why you disagree with this Form 499-Q rejection and identify the outcome that you request;
- Be sure to refer to CC Docket No. 96-45 on all communication with the FCC.
- The appeal must identify the "Legal Reporting Name" and "Filer 499 ID."
- Provide necessary contact information. Please list the name, address, telephone number, fax number, and e-mail address (if available) of the person who can most readily discuss the appeal with USAC.
- Explain the appeal to the USAC. Please provide supporting documentation.
- Attach a photocopy of the Form 499-Q rejection decision under appeal.
- Mail your letter to:
Letter of Appeal
USAC
2000 L Street, NW, Suite 200
Washington, DC 20036
- Appeals submitted by fax, telephone call, and e-mail **will not** be processed.

The response will indicate whether USAC:

² See 47 C.F.R. 54.709(d) (where a contributor fails to file a Worksheet by the due date USAC "shall bill that contributor based on whatever relevant data [USAC] has available, including, but not limited to [that contributor's] data from previous years").

EXHIBIT

D

FCC Form 499-Q Telecommunications Reporting Worksheet

Quarterly Filing for Universal Service Contributors

>>> Please read instructions before completing <<<

Approval by OMB

3060-0855

Block 1: Contributor Identification Information

101

Filer 499 ID

815865

102 Legal name of reporting entity	ABS-CBN Telecom North America, Inc.
103 IRS employer identification number	94-3221737
104 Name telecommunications service provider is doing business as	
105 Holding company [All affiliated companies should show same name here.]	
106 FCC Registration Number (FRN)	
107 Complete mailing address of reporting entity's corporate headquarters	859 Cowan Road Burlingame, CA 94010

Block 2: Contact Information

108 Person who completed this worksheet	Ric Cordero
109 Telephone number of this person	(650) 697-3700
110 Fax number of this person	(650) 697-3500
111 E-mail of this person	RCordero@abs-cbnl.com
112 Billing address and billing contact person: [Bills for Universal Service contributions will be sent to this address.]	Wilhelm O. Ick 859 Cowan Road Burlingame, CA 94010

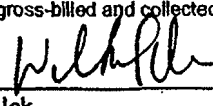
Block 3: Contributor Historical and Projected Revenue Information

113 Year of historical revenue information	2003		
114 Indicate which quarterly filing this represents	Filing due <input type="checkbox"/> February 1 <input type="checkbox"/> May 1 <input type="checkbox"/> August 1 <input type="checkbox"/> November 1	Historical revenues for October 1 - December 31 (prior year) January 1 - March 31 April 1 - June 30 July 1 - September 30	Projected revenues for April 1 - June 30 July 1 - September 30 October 1 - December 31 January 1 - March 31 (following calendar year)
Historical billed revenues with no allowance or deductions for uncollectibles. See instructions.		Total Revenues (a)	Interstate Revenues (b)
115 Telecommunications provided to other universal service contributors for resale	\$967,744	\$0	\$967,744
116 End-user telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues	\$1,852,246	\$40,909	\$1,811,337
117 All other goods and services	\$557,798	Column (b) and (c) not requested for Lines 117 and 118	
118 Gross-billed revenues from all sources [sum of above]	\$3,377,788		
119 Projected gross-billed end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues		\$40,000	\$1,800,000
120 Projected collected end-user interstate and international telecommunications revenues including any pass-through charges for universal service contributions, but excluding international-to-international revenues		\$36,000	\$1,620,000

Block 4: CERTIFICATION: to be signed by an officer of the reporting entity

121 I certify that the revenue data contained herein is privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules. ☒

I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge, information and belief, all statements of fact contained in this Worksheet are true, that said Worksheet is an accurate statement of the affairs of the above-named company for the quarter and that the projections of gross-billed and collected revenues represent a good-faith estimate based on company procedures and policies.

122 Signature	
123 Printed name of officer	Wilhelm O. Ick
124 Position with reporting entity	Assistant Vice President
125 Date	July 29, 2003

126 This filing is: ☒ Original filing ☐ Revised filing [revisions due within 45 days of original filing deadline]

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o NECA, 80 South Jefferson Road, Whippany, N.J. 07981
For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet info: (973) 560-4460 or via e-mail: Form499@neca.org

PERSONS WILLFULLY MAKING FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

For information on filing electronically go to <http://form499.universalservice.org/>

FCC Form 499-Q
April 2003

EXHIBIT

E

FCC Form 499-Q Telecommunications Reporting Worksheet

Quarterly Filing for Universal Service Contributors

>>> Please read instructions before completing <<<

 Approval by OMB
3060-0855

Block 1: Contributor Identification Information

101	Filer 499 ID
102 Legal name of reporting entity	ABS-CBN Telecom North America, Inc.
103 IRS employer identification number	94-3221737
104 Name telecommunications service provider is doing business as	Sarimanok One
105 Holding company (All affiliated companies should show same name here.)	N/A
106 FCC Registration Number (FRN)	
107 Complete mailing address of reporting entity's corporate headquarters	859 Cowan Road Burlingame, CA 94010

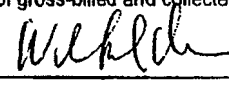
Block 2: Contact Information

108 Person who completed this worksheet	Ricardo S. Cordero
109 Telephone number of this person	(650) 697-3700
110 Fax number of this person	(650) 697-3500
111 E-mail of this person	rcordero@abs-cbni.com
112 Billing address and billing contact person: [Bills for Universal Service contributions will be sent to this address.]	Wilhelm O. Ick 859 Cowan Road Burlingame, CA 94010

Block 3: Contributor Historical and Projected Revenue Information

113 Year of historical revenue information																					
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Block 4: CERTIFICATION: to be signed by an officer of the reporting entity

121 I certify that the revenue data contained herein is privileged and confidential and that public disclosure of such information would likely cause substantial harm to the competitive position of the company. I request nondisclosure of the revenue information contained herein pursuant to sections 0.459, 52.17, 54.711 and 64.604 of the Commission's Rules.	
I certify that I am an officer of the above-named reporting entity, that I have examined the foregoing report and to the best of my knowledge and belief, all statements of fact contained in this Worksheet are true, that said Worksheet is an accurate statement of the affairs of the above-named company for the quarter and that the projections of gross-billed and collected revenues represent a good-faith estimate based on company procedures and policies.	
122 Signature	
123 Printed name of officer	Wilhelm O. Ick
124 Position with reporting entity	Assistant Vice President
125 Date	28 October 2003
126 This filing is:	<input checked="" type="checkbox"/> Original filing <input type="checkbox"/> Revised filing [revisions due within 45 days of original filing deadline]

Do not mail checks with this form. Send this form to: Form 499 Data Collection Agent c/o NECA, 80 South Jefferson Road, Whippany, N.J. 07981

For additional information regarding this worksheet contact: Telecommunications Reporting Worksheet Info: (973) 560-4460 or via e-mail: Form499@neca.org

PERSONS WILLFULLY MAKING FALSE STATEMENTS IN THE WORKSHEET CAN BE PUNISHED BY FINE OR IMPRISONMENT UNDER TITLE 18 OF THE UNITED STATES CODE, 18 U.S.C. §1001

For information on filing electronically go to

<http://form499.universalservice.org/>

 FCC Form 499-Q
April 2003

 RECEIVED
OCT 28 2003